

Panaji, 30th March, 1995 (Chaitra 9, 1916)

SERIES I No. 52

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

Finance (Revenue & Control) Department

Notification

5-8-95/FIN (R&C)(3)

In exercise of the powers conferred by sub-section (2) of section 10 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa hereby amends the Second Schedule appended to the said Act, as follows :—

In the Second Schedule appended to the said Act:—

- (i) against entry 13, the word "Ghee" shall be omitted;
- (ii) against entry 14, for the words "Dahi, butter and khoa", the words "Dahi and Khoa" shall be substituted;
- (iii) against entry 16, the words "Cotton yarn including cotton thread" shall be omitted;
- (iv) against entry 54, for the words "Condoms/Oral Contraceptive pills and the advertising and publicity materials relating thereto", the words "All types of contraceptives and the advertising and publicity materials relating thereto" shall be substituted;
- (v) against entry 67, for the words "Nutan Kerosene Stoves", the words "Stoves including gas stoves sold at a price not exceeding Rs.1,000/- per piece" shall be substituted;
- (vi) against entry 87, for the words "Pens costing less than Rs. 10/-", the words "Pens, pencils, pen refills sold at a price not exceeding Rs. 10/- per piece" shall be substituted;

(vii) after entry 95, the following entries shall be added, namely:—

- "96. Handicrafts made of clay and paper.
97. Imitation jewellery.
98. Umbrellas and rain coats sold at a price not exceeding Rs. 200/- per piece.
99. Tractors."

This Notification shall come into force with effect from 30th March, 1995.

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Finance Exp.)

Panaji, 29th March, 1995.

Notification

5-8-95-Fin (R & C) (1)

In exercise of the powers conferred by first proviso to sub-section (1) of Section 7 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the 'said Act'), the Government of Goa hereby amends the under-mentioned Schedules to the said Act, as follows, namely:-

I. In the First Schedule to the said Act,—

- (1) against entry No. 15, the words "Perfumes, depilatories, cosmetics and toilet articles excluding soap in all its forms, hair oils, shaving brushes, toothbrushes and dentifrices" shall be omitted;
- (2) against entry No. 16, the words "Vacuum flasks of all kinds including thermoses" shall be omitted;
- (3) against entry No. 27, the words "Leather goods other than footwear and sports goods" shall be omitted;
- (4) against entry No. 33, the words "Commercial electrical appliances" shall be omitted.

II. In the Third Schedule to the said Act,—

(1) against entry No. 4, the words “Iron and steel” shall be omitted.

(2) after entry No. 10, the following entries shall be added, namely:—

“11. Tea and coffee.

12. Motor vehicles including chassis of motor vehicles.

13. Motor cycles and cycle combination, motor scooters, motorettes and three wheelers.

14. Roofing tiles.

15. Gold and silver ornaments not containing any precious stones, synthetic or artificial stones or pearls whether real or cultured or any other variety of stones.

16. Spectacles.

17. ‘X’ Ray films.

18. Drugs and medicines except those specified in entries Nos. 57 and 64 of the Second Schedule”.

III. In the Eighth Schedule to the said Act, against entry No. 1, the word “Tractors” shall be omitted.

IV. In the Ninth Schedule to the said Act,—

(1) against entry No. 1, the words “Edible oil” shall be omitted;

(2) against entry No. 2, the words “Hydrogenated vegetable oil including vanaspati” shall be omitted;

(3) against entry No. 3, the words “Readymade garments” shall be omitted;

(4) against entry No. 4, the words “Fertilizers and manures” shall be omitted;

(5) against entry No. 5, the words “Betelnuts, kat and edible lime” shall be omitted;

(6) against entry No. 6, the words “Calcined Petroleum Coke and Raw Petroleum Coke” shall be omitted;

(7) against entry No. 7, the following items shall be omitted, namely:—

“(a) The following plant protection appliances

(i) Sprayers and dusters both manual and power driven.

(ii) Low volume atomisers for dusting and spraying as single or combined units.

(iii) Fog generators.

(iv) Seed treating drums, both manual and power driven.

(v) Rat fumigation pumps.

(vi) Soil injectors.

(vii) Bird and animal scaring machines.

(viii) Spare parts and accessories for hereinabove described plant protection appliances.

(b) The following pesticide for plant protection:

(i) Insecticides and acaricides.

(ii) Fungicides.

(iii) Moluscides.

(iv) Herbicides (weedicides).

(v) Rodenticides.

(vi) Germicides and bactericides.

(vii) Fumigants.

(8) against entry No. 8, the words “Mineral ores” shall be omitted.

V. In the Tenth Schedule to the said Act,—

(1) against entry No. 6, the words “Tea and coffee other than those specified in entry No. 3, of the Fourteenth Schedule” shall be omitted;

(2) against entry No. 8, the words “Roofing tiles” shall be omitted;

(3) after entry No. 17, the following entries shall be added, namely:—

“18. Iron and steel with the meaning as it is attributed to this item by Section 14 of the Central Sales Tax Act, 1956 as amended from time to time.

19. Agarbatti, dhoop and loban.

20. Dyes and chemicals as may be notified from time to time.

21. Non-ferrous metal power, foils, sheets, rods, wires, bars, slabs, blocks, ingots, circles, tubes, angles, strips, plates, slugs and scrap.

22. Plastic granules, plastic chips, or liquid including PVC, LDPA, HDPE, polypropylene, LLDPE, nylon, polystyrene and polycarbonate.

23. Electronic goods as may be notified.
24. Packing materials such as empty tins, empty barrels, empty drums, empty bottles and corks, wooden boxes, cartons and other packing materials made out of polythene, plastic and bitumen.
25. Plywood and hardboards.
26. Paper of all kinds.
27. All kinds of ink including printing ink.
28. Liquified petroleum gas other than used for household purpose.
29. Dry fruits.
30. Food dyes and colours.
31. Electrical goods of all kinds used in generation, transmission, distribution or in connection with consumption of electricity such as all kinds of wires, cables, holders, plugs, switches, casing, capping, reapers, bands, junction boxes, meter boards, switch boards, electrical earthenware and porcelainware.
32. Electrical generators and transformers and component parts and accessories thereof.
33. Electrical capacitors of all types.
34. Cotton yarn including cotton thread.
35. Ghce.
36. Butter.
37. Edible oil.
38. Hydrogenated vegetable oil including vanaspti.
39. Readymade garments.
40. Fertilizers and manures.
41. Bettlenuts kat and edible lime.
42. Calcined Petroleum Coke and Raw Petroleum Coke.

43. (a) The following plant protection appliances:

- (i) Sprayers and duster both manual and power driven.
- (ii) Low volume atomisers for dusting and spraying as single or combined units.
- (iii) Fog generators.
- (iv) Seed treating drums, both manual and power driven.

- (v) Rat fumigation pumps.
- (vi) Soil injectors.
- (vii) Bird and animal scring machines.
- (viii) Spare parts and accessories for hereinabove described plant protection appliances.

(b) The following pesticides for plant protection:—

- (i) Insecticides and acaricides.
- (ii) Fungicides.
- (iii) Moluscides.
- (iv) Herbicides (Weedicides).
- (v) Rodenticides.
- (vi) Germicides and bactericides.
- (vii) Fumigants.

44. Mineral ores”.

VI. In the Eleventh Schedule to the said Act,—

(a) against entry No. 1, the words “Motor Vehicles including chassis of motor vehicles” shall be omitted;

(b) against entry No. 2, the words “Motor cycles and cycle combination, motor scooters, motorettes and three wheelers” shall be omitted;

(c) against entry No. 3, the words “Drugs and medicines (including I. V. Drips) except those specified in entries Nos. 57 and 64 of the Second Schedule”, shall be omitted;

(d) against entry No. 4, the words “Gold and silver ornaments not containing any precious stone, synthetic or artificial stones or pearls whether real or cultured or any other variety of stones” shall be omitted;

(e) against entry No. 5, the words “Spectacles” shall be omitted;

(f) against entry No. 6, the words “‘X’—Ray films” shall be omitted;

VII. In Twelfth Schedule to the said Act,—

(a) against entry No. 1, the words “Spare Parts of motor vehicles including batteries” shall be omitted;

(b) against entry No. 2, the words “Spare parts of motor cycles, motor scooters, motorettes and three wheelers” shall be omitted;

VIII. In the Thirteenth Schedule to the said Act.—

(a) against entry No. 1, the words “Motor tyres and tubes including flaps but excluding tyres, tubes and flaps specified in entry No. 8 of the Third Schedule” shall be omitted;

(b) against entry No. 2, the words "Tyres, tubes and flaps of motor cycles, motor scooters, motorettes and three wheelers" shall be omitted;

(c) against entry No. 3, the words "Agarbatti, dhoop and loban" shall be omitted;

(d) against entry No. 4, the words "All kinds of wall and floor tiles (including glazed, vitrum, mosaic and plastic tiles)" shall be omitted;

(e) against entry No. 5, the words "Air-conditioner, air-conditioning plants and component parts thereof" shall be omitted;

IX. In the Fourteenth Schedule to the said Act, against entry No. 3, the words "Tea and coffee sold in packaged form where maximum sale price indicated on retail package is inclusive of all taxes" shall be omitted.

X. In the Sixteenth Schedule to the said Act,—

(i) (a) against entry No. 12, the words "Table cutlery including knives, forks and spoons" shall be omitted;

(b) against entry No. 14, the words "Ladies hand-bags and vanity bags" shall be omitted;

(c) against entry No. 15, the word "Crockery" shall be omitted;

(d) against entry No. 17, the words "Marble and all articles made of marble" shall be omitted;

(ii) after entry No. 17, the following entries shall be added, namely:-

"18. Perfumes, depilatories, cosmetics, and toilet articles excluding soap in all its forms, hair oils, shaving brushes, toothbrushes and dentritices.

19. vacuum flasks of all kinds including thermoses.

20. Leather goods other than foot wear and sports goods.

21. Commercial electrical appliances".

This Notification shall come into force with effect from 30th March, 1995.

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary, (Fin. Exp.)

Panaji, 29th March, 1995.